

	A	B
	As most recently reported or adjusted	Corrected amount
14 Write the amounts from Line 13	14 _____ _____	14 _____ _____
Step 5: Figure your income or loss		
15 State, municipal, and other interest income excluded from Line 14.	15 _____ _____	15 _____ _____
16 Illinois replacement tax deducted in arriving at Line 14.	16 _____ _____	16 _____ _____
17 Illinois Bonus Depreciation addition (Form IL-4562).	17 _____ _____	17 _____ _____
18 Related-Party Expenses addition (Schedule 80/20).	18 _____ _____	18 _____ _____
19 Distributive share of additions (Schedule K-1-P or K-1-T).	19 _____ _____	19 _____ _____
20 The amount of loss distributable to a shareholder subject to replacement tax (Schedule B).	20 _____ _____	20 _____ _____
21 Other additions (Schedule M for businesses).	21 _____ _____	21 _____ _____
22 Add Lines 14 through 21. This is your total income or loss.	22 _____ _____	22 _____ _____

Step 6: Figure your Illinois base income or net loss

23 Interest income from U.S. Treasury and exempt federal obligations.	23 _____ _____	23 _____ _____
24 Share of income distributable to a shareholder subject to replacement tax (Schedule B).	24 _____ _____	24 _____ _____
25 Expenses incurred in producing certain federally tax-exempt income or credits.	25 _____ _____	25 _____ _____
26 Enterprise Zone or River Edge Redevelopment Zone dividend subtraction (Schedule 1299-A).	26 _____ _____	26 _____ _____
27 Enterprise Zone or River Edge Redevelopment Zone interest subtraction (Schedule 1299-A).	27 _____ _____	27 _____ _____
28 High Impact Business dividend subtraction (Schedule 1299-A).	28 _____ _____	28 _____ _____
29 High Impact Business interest subtraction (Schedule 1299-A).	29 _____ _____	29 _____ _____
30 Contribution subtraction (Schedule 1299-A).	30 _____ _____	30 _____ _____
31 Illinois Bonus Depreciation subtraction (Form IL-4562).	31 _____ _____	31 _____ _____
32 Related-Party Expenses subtraction (Schedule 80/20).	32 _____ _____	32 _____ _____
33 Distributive share of subtractions (Schedules K-1-P or K-1-T).	33 _____ _____	33 _____ _____
34 Other subtractions (Schedule M for businesses).	34 _____ _____	34 _____ _____
35 Total subtractions. Add Lines 23 through 34.	35 _____ _____	35 _____ _____
36 Base income or net loss. Subtract Line 35 from Line 22.	36 _____ _____	36 _____ _____

If the amount on Line 36 is derived inside and outside Illinois, complete Step 7. Otherwise, go to Step 8.


Step 7: Figure your base income allocable to Illinois

37 Nonbusiness income or loss (Schedule NB).	37 _____ _____	37 _____ _____
38 Non-unitary partnership business income or loss included in Line 36.	38 _____ _____	38 _____ _____
39 Add Lines 37 and 38.	39 _____ _____	39 _____ _____
40 Business income or loss. Subtract Line 39 from Line 36.	40 _____ _____	40 _____ _____
41 Total sales everywhere (this amount cannot be negative).	41 _____ _____	41 _____ _____
42 Total sales inside Illinois (this amount cannot be negative).	42 _____ _____	42 _____ _____
43 Apportionment Factor. Divide Line 42 by Line 41.	43 _____ _____	43 _____ _____
44 Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43.	44 _____ _____	44 _____ _____
45 Nonbusiness income or loss allocable to Illinois (Sch. NB).	45 _____ _____	45 _____ _____
46 Non-unitary partnership business income or loss apportionable to Illinois.	46 _____ _____	46 _____ _____
47 Base income or net loss allocable to Illinois. Add Lines 44 through 46.	47 _____ _____	47 _____ _____

	A As most recently reported or adjusted	B Corrected amount
Step 8: Figure your net income		
48 Base income or net loss from Line 36 or Line 47.	48 _____	48 _____
49 Illinois net loss deduction (Schedule NLD). If Line 48 is zero or a negative amount, write "0."	49 _____	49 _____
50 Net income. Subtract Line 49 from Line 48.	50 _____	50 _____

Step 9: Figure your net replacement tax		
51 Replacement Tax. Multiply Line 50 by 1.5% (.015).	51 _____	51 _____
52 Recapture of investment credits (Schedule 4255).	52 _____	52 _____
53 Replacement Tax before investment credits. Add Lines 51 and 52.	53 _____	53 _____
54 Investment credits (Form IL-477).	54 _____	54 _____
55 Net replacement tax. Subtract Line 54 from Line 53. If negative, write "0."	55 _____	55 _____

Step 10: Figure your refund or balance due		
56 Payments		
a Credit from prior year overpayment.	a _____	
b Form IL-505-B (extension) payment.	b _____	
Total payments. Add Lines 56a and 56b.		56 _____
57 Tax paid with original return (do not include penalties and interest).		57 _____
58 Subsequent tax payments made since the original return.		58 _____
59 Total tax paid. Add Lines 56, 57, and 58.		59 _____
60 Total amount previously refunded and/or credited for the year being amended.		60 _____
61 Net tax paid. Subtract Line 60 from Line 59.		61 _____
62 Refund. Subtract Line 55 from Line 61.		62 _____
63 Tax due. Subtract Line 61 from Line 55.		63 _____
64 Penalty (See instructions.)		64 _____
65 Interest (See instructions.)		65 _____
66 Total balance due. Add Lines 63 through 65.		66 _____


Special Note
 ▶ Make your check payable to "Illinois Department of Revenue." ◀
 Write the amount of your payment on the top of Page 1 in the space provided.

Step 11: Sign here		
Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.		
Signature of authorized officer	_____ Date	Title _____ Phone (____) _____
Signature of preparer	_____ Date	Preparer's Social Security Number or firm's FEIN _____
Preparer firm's name (or yours, if self-employed)	Address _____	Phone (____) _____

▶ Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016 ◀